

SGL CHART OF ACCOUNTS

<u>SGL</u>	<u>Subaccount</u>	<u>Account Title</u>
1010	01	FUND BALANCE WITH TREASURY - WARRANTS (HQ ONLY)
1010	02	FUND BALANCE WITH TREASURY - SF 224 COLLECITONS
1010	03	FUND BALANCE WITH TREASURY - SF 224 DISBURSEMENTS
1010	04	FUND BALANCE WITH TREASURY - NON SF 224 COLLECTIONS
1010	05	FUND BALANCE WITH TREASURY - NON SF 224 DISBURSEMENTS
1010	10	FUND BALANCE WITH TREASURY - ALLOTMENTS ISSUED (HQ ONLY)
1010	11	FUND BALANCE WITH TREASURY - ALLOTMENTS RECEIVED FIELD
1010	20	FUND BALANCE WITH TREASURY - OBLIGATED
1120	00	IMPREST FUNDS
1310	C2	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS - DOMESTIC
1310	C4 (PMA ONLY)	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS, CUSTODIAL
1310	C5	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS - KWH FEES
1310	C6	ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS - SNF FEES
1310	D1	ACCOUNTS RECEIVABLE, DIRECT - OTHER FEDERAL AGENCIES
1310	D2	ACCOUNTS RECEIVABLE, DIRECT - DOMESTIC
1310	D3	ACCOUNTS RECEIVABLE, DIRECT - FOREIGN
1310	D4	ACCOUNTS RECEIVABLE, DIRECT - EMPLOYEE
1310	D5	ACCOUNTS RECEIVABLE, DIRECT - INTRA-DOE
1310	D6	ACCOUNTS RECEIVABLE, DIRECT - INTER-DOE
1310	D7	ACCOUNTS RECEIVABLE, DIRECT - CONTRACTOR PARENT
1310	D9	ACCOUNTS RECEIVABLE, DIRECT - OTHER
1310	E1	ACCOUNTS RECEIVABLE, REFUND - OTHER FEDERAL AGENCIES
1310	E2	ACCOUNTS RECEIVABLE, REFUND - DOMESTIC
1310	E3	ACCOUNTS RECEIVABLE, REFUND - FOREIGN
1310	E4	ACCOUNTS RECEIVABLE, REFUND - EMPLOYEE
1310	E5	ACCOUNTS RECEIVABLE, REFUND - INTRA - DOE
1310	E6	ACCOUNTS RECEIVABLE, REFUND - INTER - DOE
1310	E7 (PMA ONLY)	ACCOUNTS RECEIVABLE, CUSTODIAL
1310	N1	ACCOUNTS RECEIVABLE, OFA
1310	N2	ACCOUNTS RECEIVABLE, DOMESTIC
1310	R1	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (Opening Balances)
1310	RA	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (SCC 18)
1310	RB	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (SCC 19)
1310	RC	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (SCC 21)
1310	RD	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (SCC 50)

1310	RE	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES (SCC 60)
1310	R2	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOMESTIC (Opening Balances)
1310	RF	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOMESTIC (SCC 19)
1310	RG	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOMESTIC (SCC 21)
1310	RH	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOMESTIC (SCC 50)
1310	RJ	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOMESTIC (SCC 96)
1310	R3	ACCOUNTS RECEIVABLE, REIMBURSABLE - FOREIGN (Opening Balances)
1310	RK	ACCOUNTS RECEIVABLE, REIMBURSABLE - FOREIGN (SCC 19)
1310	RL	ACCOUNTS RECEIVABLE, REIMBURSABLE - FOREIGN (SCC 21)
1310	RM	ACCOUNTS RECEIVABLE, REIMBURSABLE - FOREIGN (SCC 50)
1310	RN	ACCOUNTS RECEIVABLE, REIMBURSABLE - FOREIGN (SCC 60)
1310	RP	ACCOUNTS RECEIVABLE, REIMBURSABLE - FOREIGN (SCC 73)
1310	R6	ACCOUNTS RECEIVABLE, REIMBURSABLE - INTER-DOE (Opening Balances)
1310	RQ	ACCOUNTS RECEIVABLE, REIMBURSABLE - INTER-DOE (SCC 21)
1310	RR	ACCOUNTS RECEIVABLE, REIMBURSABLE - INTER-DOE (SCC 50)
1310	RS	ACCOUNTS RECEIVABLE, REIMBURSABLE - INTER-DOE (SCC 96)
1310	99	ACCOUNTS RECEIVABLE, SUSPENSE - OPACS
1319	D2	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, DIRECT - DOMESTIC
1319	D9 (PMA ONLY)	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, DIRECT - OTHER
1319	E2	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, REFUND
1319	R2	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, REIMBURSABLE - DOMESTIC
1340	C1	INTEREST RECEIVABLE - OFFSETTING RECEIPTS
1340	09	INTEREST RECEIVABLE - ALL OTHER
1349	00	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE
1350	00	LOANS RECEIVABLE
1359	00	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE
1360	C1	PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE, OFFSETTING RECEIPTS
1360	09	PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE - ALL OTHER
1369	00	ALLOWANCE FOR LOSS - PENALTIES, FINES AND ADMINISTRATIVE FEES
1410	01	ADVANCES TO OTHERS - OTHER FEDERAL AGENCIES
1410	02	ADVANCES TO OTHERS, GRANTEEES
1410	03	ADVANCES TO OTHERS, COMPENSATING BANK BALANCES
1410	04	ADVANCES TO OTHERS, EMPLOYEES
1410	06	ADVANCES TO OTHERS, DOE INTEROFFICE
1410	07	ADVANCES TO OTHERS, INTEGRATED CONTRACTOR IMPREST FUNDS
1410	09	ADVANCES TO OTHERS, ALL OTHER
1450	01	PREPAYMENTS, OTHER FEDERAL AGENCIES
1450	07	PREPAYMENTS, PENSION PLAN ASSETS
1450	09	PREPAYMENTS, ALL OTHER
1511	A1	OPERATING MATERIALS AND SUPPLIES HELD FOR USE, NON-BUDGETARY
1511	B1	OPERATING MATERIALS AND SUPPLIES HELD FOR USE, BUDGETARY

1511	B2	ALLOWANCE FOR OPERATING MAT. AND SUPPLIES HELD FOR USE, BUDGETARY
1512	B1	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE, BUDGETARY
1512	B2	ALLOWANCE FOR OPERATING MAT. AND SUPPLIES HELD IN RESERVE, BUDGETARY
1513	B1	OPERATING MATERIALS AND SUPPLIES, EXCESS, BUDGETARY
1513	B2	ALLOWANCE FOR OPERATING MAT. AND SUPPLIES, EXCESS, BUDGETARY
1527	01	INVENTORY-FINISHED GOODS, ISOTOPES
1527	02	INVENTORY-FINISHED GOODS, NPR OIL HELD FOR SALE
1529	01	INVENTORY ALLOWANCE - FINISHED GOODS, ISOTOPES
1551	00 (NOT USED)	FORECLOSED PROPERTY
1559	00 (NOT USED)	FORECLOSED PROPERTY - ALLOWANCE
1571	01	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS
1571	02	STOCKPILE MATERIALS HELD IN RESERVE-SPRO
1571	03	STOCKPILE MATERIALS HELD IN RESERVE-SPRO HELD FOR OTHERS
1610	01	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - OVERNIGHT INVESTMENTS
1610	02	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - NOTES
1610	03	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - BILLS
1611	02	DISCOUNT ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - NOTES
1611	03	DISCOUNT ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - BILLS
1612	02	PREMIUM ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - NOTES
1613	02	AMORT OF DISCOUNT ON TREASURY SECURITIES - NOTES
1613	03	AMORT OF DISCOUNT ON TREASURY SECURITIES - BILLS
1613	12	AMORT OF PREMIUM ON TREASURY SECURITIES - NOTES
1618	02	MARKET VALUE ADJUSTMENTS ON INVESTMENTS - NOTES
1618	03	MARKET VALUE ADJUSTMENTS ON INVESTMENTS - BILLS
1618	09	CONTRA MARKET VALUE ADJUSTMENTS ON INVESTMENTS - NOTES/BILLS
1630	04	INV IN TREASURY SECURITIES ISSUED BY PUBLIC DEBT - ZERO COUPON BONDS
1631	04	DISCOUNT ON TREASURY SECURITIES ISSUED BY PUBLIC DEBT - ZERO COUPON BONDS
1633	04	AMORT OF DISCOUNT ON TREASURY SECURITIES - ZERO COUPON BONDS
1638	04	MARKET VALUE ADJUSTMENT ON INVESTMENTS - ZERO COUPON BONDS
1639	04	CONTRA MARKET ADJUSTMENT ON INVESTMENTS - ZERO COUPON BONDS
1639	09	"CONTRA" TO CONTRA MARKET ADJUSTMENT ON INVESTMENTS - ZERO COUPON BONDS
1690	00	OTHER INVESTMENTS, ALL OTHER
1711	00	LAND AND LAND RIGHTS
1712	00	IMPROVEMENTS TO LAND
1719	00	ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND
1720	01	CONSTRUCTION IN PROGRESS
1720	02	CONSTRUCTION IN PROGRESS - ALLOWANCE FOR LEGACY WASTE FACILITIES
1730	00	BUILDINGS, IMPROVEMENTS, AND RENOVATIONS
1739	00	ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS AND RENOV.
1740	00	OTHER STRUCTURES AND FACILITIES
1749	00	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

1750	00	EQUIPMENT
1759	00	ACCUMULATED DEPRECIATION ON EQUIPMENT
1810	00	ASSETS UNDER CAPITAL LEASE
1819	00	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE
1820	00	LEASEHOLD IMPROVEMENTS
1829	00	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS
1830	00	INTERNAL USE SOFTWARE
1832	00	INTERNAL USE SOFTWARE DEVELOPMENT
1839	00	ACCUMULATED AMORTIZATION ON INTERNAL USE SOFTWARE
1840	00	OTHER NATURAL RESOURCES
1849	00	ALLOWANCE FOR DEPLETION
1890	00	OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT
1890	99	ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT
1990	A1 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA APPROPRIATION REFINANCING ASSET
1990	A2 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA OPERATING REGULATORY ASSETS
1990	A3 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA NON-OPERATING REGULATORY ASSETS
1990	A4 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - PMA NON-OPERATING CONS., FISH & WILDLIFE
1990	A5	OTHER ASSETS, NON-BUDGETARY - NON-STOCKPILE INVENT. HELD FOR OTHERS
1990	A6	OTHER ASSETS, NON-BUDGETARY - OIL DUE FROM OTHERS
1990	A9 (PMA ONLY)	OTHER ASSETS, NON-BUDGETARY - ALL OTHER
1990	B1	OTHER ASSETS, BUDGETARY - EMPLOYEE DISABILITY BENEFITS FUNDS-SECURITIES
1990	B2	OTHER ASSETS, BUDGETARY - EMPLOYEE PENSION BENEFITS FUNDS-CASH
1990	B3	OTHER ASSETS, BUDGETARY - EMPLOYEE PENSION FUNDS-ALLOWANCE
1990	B4	OTHER ASSETS, BUDGETARY - PENSION AWARDS-CASH
1990	B5	OTHER ASSETS, BUDGETARY - PENSION AWARDS-SECURITIES
1990	B6	OTHER ASSETS, BUDGETARY - PENSION AWARDS-ALLOWANCE FOR VALUATION
1990	B7	OTHER ASSETS, BUDGETARY - CASH DEPOSITS
1990	99	OTHER ASSETS, SUSPENSE
2110	A1	ACCOUNTS PAYABLE, ACCRUED COSTS - OTHER FEDERAL AGENCIES
2110	A5	ACCOUNTS PAYABLE, ACCRUED COSTS - INTRA-DOE
2110	A6	ACCOUNTS PAYABLE, ACCRUED COSTS - INTER-DOE
2110	A9	ACCOUNTS PAYABLE, ACCRUED COSTS - ALL OTHER
2110	B1	ACCOUNTS PAYABLE - OTHER FEDERAL AGENCIES
2110	B5	ACCOUNTS PAYABLE - INTRA-DOE
2110	B6	ACCOUNTS PAYABLE - INTER-DOE
2110	B8	ACCOUNTS PAYABLE - OFFSETING WITHIN DOE
2110	B9	ACCOUNTS PAYABLE - ALL OTHER
2120	01	DISBURSEMENTS IN TRANSIT, DRAFTS PAYABLE - LETTERS OF CREDIT
2120	09	DISBURSEMENTS IN TRANSIT, ALL OTHER
2130	00	CONTRACT HOLDBACKS
2140	00 (PMA ONLY)	ACCRUED INTEREST PAYABLE

2150	00 (PMA ONLY)	OTHER ACCRUED LIABILITIES
2190	B5	OTHER LIABILITIES INTRA-DOE
2190	B6	OTHER LIABILITIES INTER-DOE
2210	00	ACCRUED FUNDED PAYROLL AND BENEFITS
2211	00	WITHHOLDINGS PAYABLE
2213	00	EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE
2220	00	UNFUNDED LEAVE
2225	00	UNFUNDED FECA LIABILITY
2310	01	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES (Opening Balances)
2310	11	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES (SCC 19)
2310	21	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES (SCC 21)
2310	31	ADVANCES FROM OTHERS - OTHER FEDERAL AGENCIES (SCC 60)
2310	03	ADVANCES FROM OTHERS - FOREIGN (Opening Balances)
2310	13	ADVANCES FROM OTHERS - FOREIGN (SCC 19)
2310	23	ADVANCES FROM OTHERS - FOREIGN (SCC 21)
2310	33	ADVANCES FROM OTHERS - FOREIGN (SCC 60)
2310	05 (PMA ONLY)	ADVANCES FROM OTHERS - INTRA-DOE
2310	06	ADVANCES FROM OTHERS - INTER-DOE
2310	09	ADVANCES FROM OTHERS - ALL OTHER (Opening Balances)
2310	19	ADVANCES FROM OTHERS - ALL OTHER (SCC 19)
2310	29	ADVANCES FROM OTHERS - ALL OTHER (SCC 21)
2310	39	ADVANCES FROM OTHERS - ALL OTHER (SCC 60)
2320	01	DEFERRED CREDITS - OTHER FEDERAL AGENCIES
2320	02	DEFERRED CREDITS - DOMESTIC
2320	03	DEFERRED CREDITS - FOREIGN
2320	09	DEFERRED CREDITS, ALL OTHER
2320	99	DEFERRED CREDITS, SUSPENSE CREDITS
2400	00	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS
2510	01 (PMA ONLY)	PRINCIPAL PAYABLE TO TREASURY
2510	02 (PMA ONLY)	REFINANCED APPROPRIATIONS (PMA)
2510	03 (PMA ONLY)	CAPITALIZATION ADJUSTMENT (PMA)
2590	01 (PMA ONLY)	OTHER DEBT, NON-FEDERAL PROJECTS
2590	09 (PMA ONLY)	OTHER DEBT, ALL OTHER
2650	U0	ACTUARIAL FECA LIABILITY
2690	U1	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. -CONT. RET. PLANS (PENSIONS)
2690	U2	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. POSTRET. BENEFITS (PRB)
2690	U3	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. DISABILITY INSURANCE
2690	U4	OTHER ACT. LIAB., NOT COVERED BY BUDG. RES. - CONT. LIFE INSURANCE
2920	U0	CONTINGENT LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES
2940	F0	CAPITAL LEASE LIABILITY, COVERED BY BUDGETARY RESOURCES
2940	U0	CAPITAL LEASE LIABILITY, NOT COVERED BY BUDGETARY RESOURCES

2980	00	CUSTODIAL LIABILITY
2990	F1 (PMA ONLY)	OTHER LIABILITIES, APPROPRIATED CAPITAL OWED TO TREASURY
2990	F2	OTHER LIABILITIES, INVENTORIES HELD FOR OTHERS
2990	F3	OTHER LIABILITIES, NON-DEPOSIT FUNDS HELD FOR OTHERS
2990	F4	OTHER LIABILITIES, UNCOLLECTED AMOUNTS TO BE RETURNED TO OTHERS
2990	F6	OTHER LIABILITIES, SPLIT ALLOTMENT/APPROPRIATION ADJUSTMENTS PENDING
2990	F7	OTHER LIABILITIES, SPLIT ALLOTMENT/APPROPRIATION ADJUSTMENT VARIANCE
2990	F9 (PMA ONLY)	OTHER LIABILITIES, ALL OTHER FUNDED LIABILITIES
2990	U1 (PMA ONLY)	OTHER LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES - ES&H LIABILITIES
2990	U9	OTHER LIABILITIES, NOT COVERED BY BUDGETARY RESOURCES - ALL OTHER
2995	F1	EST. CLEANUP COST LIAB., EM BASELINE ESTIMATE, COVERED BY BUDG. RES.
2995	F2	EST. CLEANUP COST LIAB., ACTIVE AND SURPLUS FACIL., COVERED BY BUDG. RES.
2995	F9	EST. CLEANUP COST LIAB., OTHER, COVERED BY BUDG. RES.
2995	U1	EST. CLEANUP COST LIAB., EM BASELINE ESTIMATE, NOT COVERED BY BUDG. RES.
2995	U2	EST. CLEANUP COST LIAB., ACTIVE & SURPLUS FAC., NOT COVERED BY BUDG. RES.
2995	U3	EST. CLEANUP COST LIAB., HLW & SNF DISP., NOT COVERED BY BUDG. RES.
2995	U4	EST. CLEANUP COST LIAB
2995	U9	EST. CLEANUP COST LIAB., OTHER, NOT COVERED BY BUDG. RES.
3100	00	UNEXPENDED APPROPRIATIONS
3101	00	UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED
3101	01	UNEXPENDED APPROPRIATIONS - WARRANTS (HQ ONLY)
3101	10	UNEXPENDED APPROPRIATIONS - ALLOTMENTS ISSUED (HQ ONLY)
3101	11	UNEXPENDED APPROPRIATIONS - ALLOTMENTS RECEIVED
3101	20	UNEXPENDED APPROPRIATIONS - OBLIGATED
3102	01	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN, ALLOTMENTS RECEIVED
3102	02	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN, INTRA-DOE FUNDS
3102	06	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN, INTER-DOE
3102	09	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN, ALL OTHER
3103	01	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT, ALLOTMENTS ISSUED
3103	02	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT, INTRA-DOE FUNDS
3103	06	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT, INTER-DOE
3103	09	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT, ALL OTHER
3106	00	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS
3106	01	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, WITHDRAWAL OF UNOBLIGATED ALLOTMENTS
3106	02	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, SPECIAL INTER-OFFICE TRANSFERS
3106	03	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, FUND TYPE RECASTS
3106	04	UNEXPENDED APPROPRIATIONS - ADJUSTMENTS, RECISSIONS
3107	00	UNEXPENDED APPROPRIATIONS - USED
3107	01	UNEXPENDED APPROPRIATIONS - USED, NET CHANGE IN FUNDED INVENTORIES
3107	02	UNEXPENDED APPROPRIATIONS - USED, NET CHANGE IN FUNDED OTHER ASSETS
3107	09	UNEXPENDED APPROPRIATIONS - USED, ALL OTHER

3108	00	UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS, RESTATED
3109	00	UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS, NOT RESTATED
3310	00	CUMULATIVE RESULTS
3310	01	CUMULATIVE RESULTS, CURRENT YEAR PAYMENTS WITH INTEG. CONTRACTORS
3310	02	CUMULATIVE RESULTS, CURRENT YEAR AUDITED COSTS WITH INTEG. CONTRACTORS
3310	03	CUMULATIVE RESULTS, INVESTMENTS WITH INTEG. CONTRACTORS
3310	04	CUMULATIVE RESULTS, UNREALIZED HOLDING GAIN/LOSS ON INVESTMENTS
3310	09	CUMULATIVE RESULTS, ALL OTHER
4032	00	ESTIMATED INDEFINITE CONTRACT AUTHORITY
4042	00 (PMA ONLY)	ESTIMATED BORROWING AUTHORITY - INDEFINITE
4060	00	ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES
4070	00	ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES
4114	00	APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS
4119	00	OTHER APPROPRIATIONS REALIZED
4120	00	APPROPRIATED ANTICIPATED-INDEFINITE
4135	00	CONTRACT AUTHORITY LIQUIDATED
4139	00 (PMA ONLY)	CONTRACT AUTHORITY CARRIED FORWARD
4141	00 (PMA ONLY)	CURRENT-YEAR BORROWING AUTHORITY REALIZED
4145	00 (PMA ONLY)	BORROWING AUTHORITY CONVERTED TO CASH
4147	00 (PMA ONLY)	ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES
4148	00 (PMA ONLY)	RESOURCES REALIZED FROM BORROWING AUTHORITY
4149	00 (PMA ONLY)	BORROWING AUTHORITY CARRIED FORWARD
4160	00	ANTICIPATED TRANSFERS - CURRENT YEAR AUTHORITY
4166	00	ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES
4167	00	ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES
4168	00	ALLOCATIONS OF REALIZED AUTHORITY - NOT TO BE TRANSFERRED FROM INVESTED BALANCES-RESCINDED
4170	00	TRANSFERS-CURRENT YEAR AUTHORITY
4171	00	TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE
4172	00	TRANSFERS - CURRENT-YEAR AUTHORITY - PAYABLE
4175	00	ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NON-INVESTED ACCOUNTS
4176	00	ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES
4180	00	ANTICIPATED TRANSFERS-PRIOR YEAR AUTHORITY
4190	00	TRANSFERS-PRIOR-YEAR BALANCES
4195	00	TRANSFER-OBLIGATED BALANCES
4201	00	TOTAL ACTUAL RESOURCES-COLLECTED
4210	00	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME
4210	01	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (HQ ENTRY)
4210	02	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (TRANSFERRED TO FIELD)
4210	03	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (RECEIVED - ALL FT EXCEPT HA, 58)
4210	04	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (RECEIVED FT 58 AND HA)
4221	00	UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

4222	00	UNFILLED CUSTOMER ORDERS WITH ADVANCE
4251	00	REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE
4252	00	REIMBURSEMENTS AND OTHER INCOME EARNED-COLLECTED
4260	00 (FERC)	ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES
4261	00	ACTUAL COLLECTIONS OF "BUSINESS-TYPE" FEES
4266	00	OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES
4267	00	OTHER ACTUAL GOVERNMENTAL-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES
4382	00	RESCISSION-NEW BUDGET AUTHORITY-SPECIAL & TRUST FUNDS - "AVAILABLE"
4383	00	RESCISSION - PRIOR-YEAR - SPECIAL & TRUST FUNDS - "AVAILABLE"
4384	00	RESCINDED AMOUNTS APPROPRIATED IN SPECIAL & TRUST FUNDS - "AVAILABLE"
4386	00	AUTHORITY PERMANENTLY UNAVAILABLE PURSUANT TO P.L. -SPECIAL & TRUST - "AVAILABLE"
4392	00	RESCISSIONS NEW BUDGET AUTHORITY
4393	00	RESCISSIONS-PRIOR YEAR
4394	00	RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION
4395	00 (PMA ONLY)	AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW-TEMPORARY
4396	00	AUTHORITY PERMANENTLY UNAVAILABLE FOR OBLIGATION PURSUANT TO P.L.
4397	00	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION
4450	00	UNAPPORTIONED AUTHORITY
4510	00	APPORTIONMENTS
4590	00	APPORTIONMENTS UNAVAILABLE
4590	01	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (HQ ONLY)
4590	02	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (TRANSFERRED TO FIELD)
4590	03	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (RECEIVED BY FIELD)
4590	04	APPORTIONMENTS UNAVAILABLE, ANTICIPATED RESOURCES (ALLOCATED BY FIELD)
4610	10	ALLOTMENTS, REALIZED RESOURCES (HQ TRANSFERRED TO FIELD)
4610	11	ALLOTMENTS, REALIZED RESOURCES (RECEIVED BY FIELD)
4610	12	ALLOTMENTS, REALIZED RESOURCES (ALLOCATED BY FIELD)
4610	13	ALLOTMENTS, REALIZED RESOURCES (OBLIGATED BY FIELD)
4620	01	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT
4620	10	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (HQ TRANSFERRED TO FIELD)
4620	11	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (RECEIVED BY FIELD)
4620	12	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (ALLOCATED BY FIELD)
4620	13	UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT (OBLIGATED)
4630	00 (PMA ONLY)	FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION
4650	00	ALLOTMENTS-EXPIRED AUTHORITY
4700	00	COMMITMENTS
4801	00	UNDELIVERED ORDERS, OBLIGATIONS-UNPAID
4802	00	UNDELIVERED ORDERS, OBLIGATIONS-PREPAID/ADVANCED
4831	00	UNDELIVERED ORDERS, OBLIGATIONS TRANSFERRED-UNPAID
4871	00	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES
4872	00	DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLI

4881	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID
4882	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED
4901	00	DELIVERED ORDERS - OBLIGATIONS, UNPAID
4902	00	DELIVERED ORDERS - OBLIGATIONS, PAID
4931	00	DELIVERED ORDERS - OBLIGATIONS, TRANSFERRED, UNPAID
4971	00	DOWNWARD ADJUSTMENTS OF P/Y UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES
4972	00	DOWNWARD ADJUSTMENTS OF P/Y PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED
4981	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID
4982	00	UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID
5100	00	REVENUE FROM GOODS SOLD
5100	01	REVENUE FROM GOODS SOLD, OFFSETTING RECEIPTS
5100	09	REVENUE FROM GOODS SOLD, ALL OTHER
5200	02 (PMA ONLY)	REVENUE FROM SERVICES PROVIDED, REPAYMENT OF APPR. CAPITAL OWED TO TREAS.
5200	03 (PMA ONLY)	REVENUE FROM SERVICES PROVIDED, OFFSETTING RECEIPTS
5200	09	REVENUE FROM SERVICES PROVIDED TO OTHERS, ALL OTHER
5310	E1	INTEREST REVENUE, EXCHANGE
5310	C1	INTEREST REVENUE, EXCHANGE - OFFSETTING RECEIPTS
5310	N1	INTEREST REVENUE, NONEXCHANGE CUSTODIAL
5310	N2	INTEREST REVENUE, NONEXCHANGE NON-CUSTODIAL
5320	02	PENALTIES, FINES AND ADMINISTRATIVE FEES, CUSTODIAL RECEIPTS
5320	09	PENALTIES, FINES AND ADMINISTRATIVE FEES, ALL OTHER
5600	00	DONATED REVENUE
5700	00	EXPENDED APPROPRIATIONS
5708	00	EXPENDED APPROPRIATIONS, PRIOR PERIOD ADJUSTMENTS - RESTATED
5709	00	EXPENDED APPROPRIATIONS, PRIOR PERIOD ADJUSTMENTS - NOT RESTATED
5720	00	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG
5720	A1	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - INTEROFFICE INV.
5720	A3	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - INTRAOFFICE INV.
5720	A8	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - MISCELLANEOUS RECEIPTS
5720	A9	FINANCING SOURCES TRANSF. IN W/O REIMB., NON-BUDG. - ALL OTHER
5720	B5	FINANCING SOURCES TRANSF. IN W/O REIMB., BUDG. - INTRAOFFICE
5720	B6	FINANCING SOURCES TRANSF. IN W/O REIMB., BUDG. - INTEROFFICE
5730	A1	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - INTEROFFICE INV.
5730	A3	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - INTRAOFFICE INV.
5730	A4	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - INTRAOFFICE PP&E
5730	A8	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - MISCELLANEOUS RECEIPTS
5730	A9	FINANCING SOURCES TRANSF. OUT W/O REIMB., NON-BUDG. - ALL OTHER
5730	B5	FINANCING SOURCES TRANSF. OUT W/O REIMB., BUDG. - INTRAOFFICE
5730	B6	FINANCING SOURCES TRANSF. OUT W/O REIMB., BUDG. - INTEROFFICE
5730	B9 (FERC)	FINANCING SOURCES TRANSF. OUT W/O REIMB., BUDG. - REVENUES, ALL OTHER
5740	00	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

5740	01 (FERC)	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN, CUSTODIAL RECEIPTS
5740	C8	APPROPRIATED EARMARKED RECEIPTS - TRANSFERRED-IN, OFFSETTING RECEIPTS
5745	00	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT
5745	01 (FERC)	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT, CUSTODIAL RECEIPTS
5745	C8	APPROPRIATED EARMARKED RECEIPTS - TRANSFERRED-OUT, OFFSETTING RECEIPTS
5750	06	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN, INTEROFFICE
5755	01	NONEXPENDITURE FINANCING SOURCES - TRANSFERS - IN
5765	01	NONEXPENDITURE FINANCING SOURCES - TRANSFER OUT
5765	09	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT, ALL OTHER
5780	00	IMPUTED FINANCING SOURCES
5790	C1	OTHER FINANCING SOURCES - OFFSETTING RECEIPTS
5790	01	OTHER FINANCING SOURCES - INTRA-OFFICE
5790	02	OTHER FINANCING SOURCES - INTER-OFFICE
5790	09	OTHER FINANCING SOURCES - ALL OTHER
5900	N1 (PMA)	OTHER REVENUE, NONEXCHANGE - NOT IN DOE'S BUDGET
5900	E1	OTHER REVENUE, EXCHANGE - IN DOE'S BUDGET
5900	C1	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - IN DOE'S BUDGET (ZN1403 FT 57)
5900	E2	OTHER REVENUE, EXCHANGE - NOT IN DOE'S BUDGET
5900	C2	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - NOT IN DOE'S BUDGET (ZN1405 FT 57)
5900	E3	OTHER REVENUE, DEFERRED REVENUE ADJ - EXCHANGE-IN DOE'S BUDGET
5900	E4	OTHER REVENUE, DEFERRED REVENUE ADJ - EXCHANGE-NOT IN DOE'S BUDGET
5900	E7 (PMA ONLY)	OTHER REVENUE, EXCHANGE - CUSTODIAL
5900	C7 (PMA ONLY)	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - CUSTODIAL
5900	E8	OTHER REVENUE, EXCHANGE - MISCELLANEOUS RECEIPTS RETURNED TO TREASURY
5900	C8 (FERC)	OTHER REVENUE, EXCHANGE, OFFSETTING RECEIPTS - MISC RECEIPTS RETURNED TO TREAS
5990	00	COLLECTIONS FOR OTHERS
5991	00	ACCRUED COLLECTION FOR OTHERS
6100	00	OPERATING EXPENSES/PROGRAM COSTS
6310	00 (PMA ONLY)	INTEREST EXPENSES ON BORROWING FROM TREASURY
6330	00 (PMA ONLY)	OTHER INTEREST EXPENSES
6400	00	BENEFIT EXPENSE
6500	00	COST OF GOODS SOLD
6610	00	COST CAPITALIZATION OFFSET
6710	00	DEPRECIATION, AMORTIZATION AND DEPLETION
6720	00	BAD DEBT EXPENSE
6730	00	IMPUTED COSTS
6790	01	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES-REVALUATION OF ASSETS
6790	02	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES-NUCLEAR MATERIAL COSTS
6790	04 (PMA ONLY)	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES-
6790	05 (PMA ONLY)	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES-
6790	09	OTHER EXP NOT REQUIRING BUDGETARY RESOURCES-ALL OTHER

6800	01	FUTURE FUNDED EXPENSES, FINANCING SOURCES THAT FUND COST OF PRIOR PERIODS
6800	09	FUTURE FUNDED EXPENSES, ALL OTHER
6800	F9	FUTURE FUNDED EXPENSES, DEFERRED COSTS (BSC 8138)
6800	U9	FUTURE FUNDED EXPENSES, UNFUNDED COSTS (BSC 8139)
6850	00	EMPLOYER CONTRIB. TO EMPLOYEE BENEFIT PROG NOT REQUIRING CY BUDGET AUTH. - UNOBLIG.
7110	01	GAINS ON DISPOSITION OF ASSETS, INVESTMENTS - Treasury Bills and Notes
7110	04	GAINS ON DISPOSITION OF ASSETS, INVESTMENTS - Zero Coupon Bonds
7110	09 (PMA ONLY)	GAINS ON DISPOSITION OF ASSETS, ALL OTHER
7180	00 (PMA ONLY)	UNREALIZED HOLDING GAINS ON INVERSMENTS
7190	09	OTHER GAINS - ALL OTHER
7210	01	LOSSES ON DISPOSITION OF ASSETS, INVESTMENTS - Treasury Bills and Notes
7210	04	LOSSES ON DISPOSITION OF ASSETS, INVESTMENTS - Zero Coupon Bonds
7210	09 (PMA ONLY)	LOSSES ON DISPOSITION OF ASSETS, ALL OTHER
7280	02	UNREALIZED HOLDING LOSSES ON INVESTMENTS - NOTES
7280	03	UNREALIZED HOLDING LOSSES ON INVESTMENTS - BILLS
7280	04	UNREALIZED HOLDING LOSSES ON INVESTMENTS - ZERO COUPON BONDS
7290	09	OTHER LOSSES - ALL OTHER
7300	00	EXTRAORDINARY ITEMS
7400	00	PRIOR PERIOD ADJUSTMENTS, CUMULATIVE RESULTS OF OPERATIONS
7400	F1 (PMA ONLY)	PRIOR PERIOD ADJUSTMENTS, CUMULATIVE RESULTS OF OPERATIONS - FUNDED
7400	U1	PRIOR PERIOD ADJUSTMENTS, CUMULATIVE RESULTS OF OPERATIONS - UNFUNDED
7401	00	PRIOR PERIOD ADJUSTMENTS, CUMULATIVE RESULTS OF OPERATIONS - RESTATED
7600	00	CHANGES IN ACTUARIAL LIABILITY
8801	01	Purchase of Capitalized PP&E (Contra)
8801	02	Purchases of Capitalized Inventory (Contra)
8801	03	PMA Adjustments (Contra)
8801	04	Purchase of Funded Inventory (Contra)
8801	05	Purchase of PPE Inventory (Contra)
8802	01	Purchases of Capitalized PP&E
8802	02	Purchases of Capitalized Inventories
8802	03	PMA Adjustments
8802	04	Purchase of Funded Inventory
8802	05	Purchase of PPE Inventory
9001	00	REIMBURSABLE ORDERS IN EXCESS OF AUTHORITY
9002	00	REIMBURSABLE ORDERS IN EXCESS OF AUTHORITY (CONTRA)
9911	00	Outstanding Contractor Encumbrances
9915	00	Contra Debits - Contractor Encumbrances
9920	00	Interest Expense on Capital Leases
9921	00	Interest Expense on Capital Leases (Contra)
9941	00	Receipts and Disbursements Control
9942	00	Receipts and Disbursements Control (Contra)

9964	00	Loan Guarantee Authority
9965	00	Loan Guarantee Authority (Contra)
9966	00	Loan Guarantee Issued
9977	00	Unapportioned Prior Year Unobligated Carryover Balance
9988	00	Unapportioned Prior Year Unobligated Carryover Balance (Contra)
